

**EXHIBIT A****COMPENSATION BY PROJECT CATEGORY****BIG LOTS, INC., *et al.*****(Case No. 24-11967 (JKS))****May 1, 2025 through May 31, 2025**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
AHG / UCC / Lender Issues	0.3	\$612.00
Asset Dispositions	57.5	\$103,572.50
Business Operations	6.4	\$13,056.00
Claims / Creditor Outreach	46.6	\$67,372.50
Contracts / Leases	20.3	\$29,295.00
Corporate Governance / Board Matters / Communications	1.9	\$3,876.00
General Case Administration	9.9	\$14,039.50
Hearing Preparation / Attendance	46.0	\$82,047.50
Litigation	190.2	\$358,109.50
Regulatory / Antitrust / Tax / IP	19.3	\$36,325.50
Retention DPW: Preparation of Fee Applications, Budgeting	21.6	\$20,515.00
Travel (Non-Working) (50%)	4.2	\$7,208.00
<b>TOTAL</b>	<b>424.4</b>	<b>\$736,029.00<sup>1</sup></b>

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<sup>1</sup> This amount reflects a voluntary reduction in fees in the amount of \$4,605.50.

Time Detail By Project			
Name	Date	Hours	Narrative
<b>BC01 AHG/UCC/Lender Issues</b>			
Piraino, Stephen D.	05/07/25	0.3	Emails with Creditors Committee regarding administrative expense claim status.
<b>Total BC01 AHG/UCC/Lender Issues</b>		<b>0.3</b>	
<b>BC02 Asset Dispositions</b>			
Amir, Gennie A.	05/01/25	3.6	Research property owner of Aurora, Colorado property for deed transfer and chain of title evidence for title company (1.6); revise comments to title affidavit, deed, and DBA (1.0); call with GBRP and Kin Properties regarding Aurora property (1.0).
Bi, Jonathan	05/01/25	1.5	Research Pic N Save real estate property dispositions relating to entity review for Big Lots acquisition of Mac Frugals.
Burbridge, Avelina	05/01/25	2.7	Attend call with Gordon Brothers team regarding Aurora owned real property designation (0.8); review title report and confer with G. Amir regarding same (0.5); analyze entity formation and organizational documents (0.5); correspond with Cogency team, S. Piraino and H. Weigel regarding same (0.5); review and revise affidavits (0.4).
Amir, Gennie A.	05/02/25	0.6	Email mortgage preparer regarding mortgage release for Elyria, Ohio property (0.2); revise title affidavits with title company for Buena Park, Covina, New Mexico properties to revise bankruptcy report (0.4).
Burbridge, Avelina	05/02/25	0.2	Review comments to title affidavits regarding owned real property dispositions.
Amir, Gennie A.	05/05/25	0.2	Follow up on mortgage release for Elyria, OH property.
Bi, Jonathan	05/05/25	0.7	Updating name change forms per IP comments on trademarks from prior acquisitions of Big Lots (0.2); review diligence for assisting real estate team in disposing of certain assets related to Pic N Save (0.5).
Burbridge, Avelina	05/05/25	0.9	Analyze Pic N Save formation and chain of title documentation (0.5); emails with J. Bi regarding same (0.1); confer with S. Piraino and G. Amir regarding same (0.3).
Piraino, Stephen D.	05/05/25	3.8	Calls, emails with Davis Polk team regarding sale matter (0.9); call with AlixPartners regarding same (0.4); review and analyze asset purchase agreement, schedules for budget matter (2.5).
Bi, Jonathan	05/06/25	1.3	Coordinate with paralegals to file name change forms (0.1); update drafts of the name change forms (0.1); review draft emails to assist to in GBRP and AlixPartners discussion on payroll (0.8); update name change forms (0.3).
Brock, Matthew R.	05/06/25	0.2	Emails with J. McClammy, J. Bi regarding name change.
Burbridge, Avelina	05/06/25	2.5	Conferences with D. Braun, S. Piraino, G. Amir and title company regarding Aurora owned real property designation and owner formation matters (1.9); review title and formation documentation regarding same (0.6).

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	05/06/25	4.0	Call with Big Lots team regarding sale matter (0.8); calls and emails with Davis Polk team regarding same (0.9); review sale record to respond to various issues (2.3).
Weigel, Heather	05/06/25	1.1	Call with S. Piraino regarding payroll and related expenses under asset purchase agreement, agency agreement (0.8); review, summarize correspondence and mark-ups of deal documentation regarding same (0.3).
Amir, Gennie A.	05/07/25	0.1	Revise title affidavit for Elyria, OH property.
Bi, Jonathan	05/07/25	0.2	Attention to addressing litigation question on name change impact.
Piraino, Stephen D.	05/07/25	4.4	Review transcripts for sale matter (1.9); review and edit outline on sale matter (1.3); calls and emails with Davis Polk, AlixPartners regarding same (1.2).
Shpeen, Adam L.	05/07/25	0.9	Calls and emails with Davis Polk and Big Lots teams regarding GBRP funding disputes.
Burbridge, Avelina	05/08/25	0.5	Conferences with title company, G. Amir and D. Braun regarding Aurora owned real property disposition.
Shpeen, Adam L.	05/08/25	1.0	Call with Davis Polk team regarding GBRP dispute (0.6); emails regarding same (0.4).
Amir, Gennie A.	05/09/25	0.3	Review merger agreement regarding Pic N Save of Colorado into Pic N Save Stores, Inc. for transfer of Aurora, CO property (0.2); email same to A. Burbridge (0.1).
Bi, Jonathan	05/09/25	0.2	Update draft of name change forms.
Burbridge, Avelina	05/09/25	0.6	Review Pic N Save merger documentation regarding real property designation matters.
Burbridge, Avelina	05/12/25	1.1	Confer with G. Amir and title company regarding owned real property chain of title matters and Pic N Save acquisition documentation.
Weigel, Heather	05/12/25	0.3	Conference call with Big Lots, Davis Polk, AlixPartners regarding payroll, related matters
Amir, Gennie A.	05/13/25	1.1	Coordinate closing of sale of Elyria, OH property (0.3); revise title affidavit, and deed (0.4); correspond with title, and buyer's counsel regarding same (0.4).
Burbridge, Avelina	05/13/25	1.0	Correspond with GB and designee teams regarding designated property chain of title matters (0.3); review documentation regarding same (0.3); review and revise Elyria designated owned real property deed (0.2); correspond with G. Amir regarding same (0.1); emails with title company regarding mortgage release (0.1).
Amir, Gennie A.	05/14/25	3.3	Coordinate closing of Elyria, OH property sale.
Bi, Jonathan	05/14/25	0.3	Reviewing diligence for the purpose of assisting real estate team with execution of sale documents.
Burbridge, Avelina	05/14/25	0.6	Review comments to Elyria deed (0.3); confer with G. Amir regarding same and sale order requirements (0.3).
Cahill, Vincent	05/14/25	0.7	Correspondence with Davis Polk real estate team regarding real property sale.
Piraino, Stephen D.	05/14/25	0.2	Emails with Davis Polk real estate team regarding real property sale.

Time Detail By Project			
Name	Date	Hours	Narrative
Amir, Gennie A.	05/15/25	4.2	Coordinate closing statement with title company, Big Lots, financial consultants, Seller regarding Elyria, OH property (1.0); finalize closing documents with title company, Big Lots, financial consultants, and Seller regarding same (1.0); execute closing documents with Big Lots regarding same (.4); coordinate wiring funds with Big Lots, financial consultants regarding same (1.8).
Burbridge, Avelina	05/15/25	1.8	Review documentation regarding property taxes payable (0.4); confer with G. Amir regarding title documents, affidavits tax proration and closing (0.8); prepare for closing (0.6).
Amir, Gennie A.	05/16/25	0.6	Coordinate closing of Elyria, OH property with all parties.
Burbridge, Avelina	05/16/25	0.5	Attend to Elyria designated owned real property closing (0.3); confer with G. Amir regarding same (0.2).
Bi, Jonathan	05/18/25	0.5	Review agency agreement in connection with restructuring question on insurance damage liability.
Amir, Gennie A.	05/19/25	0.5	Coordinate closing of Elyria, Ohio asset sale.
Bi, Jonathan	05/19/25	0.3	Review asset purchase agreement for assumption of liabilities provision.
Burbridge, Avelina	05/19/25	1.0	Review comments to deed and affidavits (0.3); analyze closing documents (0.7).
Amir, Gennie A.	05/22/25	0.5	Review DBA comments from Kin Properties for Aurora, CO sale.
Burbridge, Avelina	05/22/25	0.9	Correspond with title company regarding chain of title matters (0.1); review comments to DBA regarding Aurora owned real property (0.5); confer with G. Amir regarding same (0.3).
Amir, Gennie A.	05/23/25	0.6	Review, revise DBA for Aurora, Colorado property (0.4); email A. Burbridge regarding same (0.2).
Bi, Jonathan	05/23/25	0.3	Coordinate name changes workstream.
Burbridge, Avelina	05/23/25	0.4	Review correspondence from G. Amir and comments regarding Aurora designation owned real property revised DBA.
Bi, Jonathan	05/26/25	0.1	Email with S. Fox at Gordon Brothers regarding name changes update.
Amir, Gennie A.	05/27/25	0.7	Revise DBA for Elyria, OH property sale per A. Burbridge comments.
Bi, Jonathan	05/27/25	1.7	Review insurance claim in connection to store damage (0.5); attention to coordinating name changes workstream (0.1); revise name change documents for Rocky's title and name (0.2); compile signature pages for name change forms (0.4); review state requirements for name change filings (0.5).
Burbridge, Avelina	05/27/25	0.8	Confer with G. Amir regarding conveyance of Aurora designation owned property and chain of title matters (0.5); review comments to revised DBA (0.3).
Graves, Will	05/27/25	0.5	Correspond with J. Bi regarding name change filings.
Graves, Will	05/28/25	0.4	Resubmit revised OH name change forms for filing.
Graves, Will	05/29/25	0.4	Correspondence with Big Lots regarding name change evidence in Ohio (0.2); transmit evidence of same to J. Bi (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Bi, Jonathan	05/30/25	0.7	Attention to coordinating name changes workstream (0.1); collect name change form evidence from Secretary of State office (0.1); attention to email discussion with Variety counsel on name changes workstream (0.3); discussion with Davis Polk team and Cozen O'Connor on name changes workstream extension for parent entity (0.2).
<b>Total BC02 Asset Dispositions</b>		<b>57.5</b>	
<b>BC03 Business Operations</b>			
Piraino, Stephen D.	05/08/25	2.7	Call with Davis Polk team regarding budget matter (0.5); review and analyze same (2.2).
Piraino, Stephen D.	05/12/25	0.3	Call with S. Fox regarding various matters.
Piraino, Stephen D.	05/15/25	0.6	Emails with AlixPartners regarding insurance.
Piraino, Stephen D.	05/16/25	0.2	Emails with counsel regarding insurance settlement.
Piraino, Stephen D.	05/22/25	2.6	Review insurance matter (1.4); review asset purchase agreement on insurance matter (0.7); emails with Davis Polk and Big Lots regarding same (0.5).
<b>Total BC03 Business Operations</b>		<b>6.4</b>	
<b>BC04 Claims; Creditor Outreach</b>			
Piraino, Stephen D.	05/01/25	0.7	Calls and emails with administrative expense claimants regarding claims reconciliation process.
Prater, Rachel	05/01/25	0.1	Update claim reconciliation tracker to reflect final claim amount.
Giddens, Magali	05/02/25	0.2	Respond to creditor call regarding payment of claim.
Prater, Rachel	05/05/25	0.2	Review and revise tracker of reconciled claim amounts.
Winiarski, Kevin L.	05/05/25	0.8	Emails with AlixPartners and counsel to various vendors regarding claims reconciliation process.
Piraino, Stephen D.	05/07/25	1.1	Review and revise HomeView surreply (0.7); emails with M. Brock and K. Winiarski regarding same (0.4).
Winiarski, Kevin L.	05/07/25	4.6	Draft and revise surreply to HomeView motion to compel (3.7); meet with S. Piraino regarding same (0.3); emails with Morris Nichols team regarding research on same (0.6).
Giddens, Magali	05/08/25	0.2	Review claims register regarding claimant question (0.1); correspondence with J. Goldberger regarding same (0.1).
Prater, Rachel	05/08/25	0.4	Update claims reconciliation exhibit to reflect final reconciliation amount.
Winiarski, Kevin L.	05/08/25	1.8	Review and revise surreply to HomeView motion to incorporate M. Brock and S. Piraino comments (1.5); emails with Morris Nichols team regarding same (0.3).
Giddens, Magali	05/09/25	0.3	Call with creditor regarding claims reconciliation process.
Goldberger, Jacob	05/09/25	0.2	Correspondence with J. Clarrey and M. Herz regarding administrative claims for pre-sale services.
Piraino, Stephen D.	05/09/25	0.4	Review letter surreply to HomeView motion.
Winiarski, Kevin L.	05/09/25	1.3	Review and revise surreply to HomeView brief to incorporate Morris Nichols comments (1.0); emails with S. Piraino and M. Brock regarding same (0.3).
Winiarski, Kevin L.	05/10/25	0.8	Review and revise surreply to HomeView brief to incorporate S. Piraino comments (0.7); email same to J. McClammy (0.1).

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	05/11/25	0.5	Finalize reply to HomeView motion to compel (0.4); email same to Morris Nichols team (0.1).
Goldberger, Jacob	05/12/25	0.4	Correspondence with R. Steere and S. Piraino regarding treatment of unsubstantiated landlord claims.
Prater, Rachel	05/12/25	0.2	Review and revise reconciled claims exhibit (0.1); correspondence with K. Winiarski regarding same (0.1).
Winiarski, Kevin L.	05/12/25	1.1	Emails with AlixPartners team regarding claims reconciliation (0.4); update internal tracker regarding same (0.2); emails with various administrative claimants regarding same (0.5).
Goldberger, Jacob	05/13/25	0.2	Correspondence with R. Steere and claimants regarding claim objections.
Giddens, Magali	05/14/25	0.9	Call with creditor regarding claims reconciliation process (0.1); detailed correspondence with J. Goldberger regarding same (0.1); calls and correspondence with personal injury claimant regarding personal injury claim (0.4); discuss same with J. Goldberger (0.1); forward claimant's correspondence to same (0.1); review non-residential property leases order (0.1).
Goldberger, Jacob	05/14/25	0.7	Correspondence and calls with R. Steere, S. Piraino and creditors regarding administrative status for claims (0.4); review caselaw regarding same (0.3).
Piraino, Stephen D.	05/14/25	1.2	Calls and emails with administrative expense claimants regarding reconciliations and distributions.
Winiarski, Kevin L.	05/14/25	2.4	Extensive emails and calls with various administrative claimants regarding claims reconciliation process (1.5); emails with AlixPartners regarding same (0.5); update internal tracker regarding same (0.4).
Giddens, Magali	05/15/25	0.3	Correspondence with J. Goldberger regarding claimant call (0.1); call with creditor (0.1); correspondence with J. Goldberger regarding same (0.1).
Piraino, Stephen D.	05/15/25	0.8	Call with AlixPartners regarding administrative expense claim distributions (0.5); calls and emails with Davis Polk team regarding same (0.3).
Piraino, Stephen D.	05/15/25	0.7	Calls and emails with Davis Polk and Morris Norris teams regarding service of pre-closing admin claims.
Prater, Rachel	05/15/25	2.3	Correspond with financial advisors regarding setting up claim reconciliation call (0.4); update administrative claims exhibit with updated reconciliation amounts (1.2); call with financial advisors to discuss workstream (0.7).
Winiarski, Kevin L.	05/15/25	0.7	Call with AlixPartners team regarding planning for administrative claim distributions.
Giddens, Magali	05/16/25	0.1	Call with creditor regarding claims reconciliation process.
Piraino, Stephen D.	05/16/25	1.8	Calls with AlixPartners, and creditors regarding administrative expense claim reconciliations.
Prater, Rachel	05/16/25	0.6	Call with R. Chiu regarding workstreams (0.3); correspondence with Creditors Committee and financial advisors regarding meeting on claims reconciliation process (0.3).
Chiu, Rachel	05/19/25	0.5	Attend administrative claims distribution call with Davis Polk, McDermott Will, Cole Schotz, Morris Nichols, AlixPartners and FTI teams.

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	05/19/25	1.3	Call with Creditors Committee regarding administrative claim distribution (0.5); calls and emails with claimants (0.4); calls, emails with Davis Polk and AlixPartners regarding reconciliations (0.4).
Winiarski, Kevin L.	05/19/25	0.5	Call with McDermott Will, Cole Schotz, Davis Polk, Morris Nichols, AlixPartners, and FTI teams regarding claims distribution process.
Chiu, Rachel	05/20/25	0.4	Meeting with K. Winiarski regarding claim reconciliation.
Piraino, Stephen D.	05/20/25	1.2	Calls and emails with AlixPartners and Davis Polk teams regarding administrative expense claims.
Winiarski, Kevin L.	05/20/25	0.5	Emails with AlixPartners team regarding claims reconciliation process (0.3); update internal tracker regarding same (0.2).
Piraino, Stephen D.	05/21/25	2.4	Review proposed stipulation with creditor (0.4); calls and emails with Davis Polk team regarding same (0.2); progress creditor reconciliations (1.1); review creditor objection (0.4); review and edit response to creditor objection (0.3).
Winiarski, Kevin L.	05/21/25	1.3	Draft distribution notice for administrative claim payments (0.5); emails with Davis Polk team regarding same (0.2); emails with AlixPartners regarding claims reconciliation process (0.3); update internal tracker regarding same (0.3).
Chiu, Rachel	05/22/25	0.6	Update administrative expense claim reconciliation tracker.
Giddens, Magali	05/22/25	0.4	Call with creditor regarding claims reconciliation process (0.2); review team correspondence regarding same (0.2).
Piraino, Stephen D.	05/22/25	0.7	Review distribution notice for admin claim payments (0.4); emails with Davis Polk and Morris Nichols regarding same (0.3).
Winiarski, Kevin L.	05/22/25	1.1	Review and revise draft distribution notice (0.5); emails with AlixPartners team regarding next steps and mechanics for administrative claim payments (0.4); update internal reconciliation tracker (0.2).
Winiarski, Kevin L.	05/23/25	1.1	Review and revise draft distribution notice (0.4); emails with Committee advisors regarding same (0.2); emails with AlixPartners and Morris Nichols teams regarding same (0.5).
Chiu, Rachel	05/28/25	0.4	Update internal tracker with new reconciled claims (0.2); update tracker of reconciled claims to send to AlixPartners (0.2).
Winiarski, Kevin L.	05/28/25	2.3	Review and revise draft distribution notice for admin claim payments (0.5); emails with Creditors' Committee advisors regarding same (0.3); emails with counsel to various admin claimants regarding reconciliation process (1.0); review initial distribution schedule draft (0.5).
Chiu, Rachel	05/29/25	0.1	Correspond with K. Winiarski to update reconciled claim tracker (0.1)
Goldberger, Jacob	05/29/25	0.1	Review email correspondence regarding outstanding claim reconciliation.
Piraino, Stephen D.	05/29/25	1.8	Calls and emails with Davis Polk and AlixPartners teams regarding administrative expense claim reconciliations (0.9); call with creditor regarding claims reconciliation process (0.5); emails with Davis Polk regarding admin expense payments and process (0.4).

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	05/29/25	1.0	Review and revise distribution notice for admin claims payments (0.6); calls with J. Clarrey and S. Piraino regarding same (0.4).
Chiu, Rachel	05/30/25	0.5	Revise and proof notice of interim distribution.
Piraino, Stephen D.	05/30/25	0.4	Review HomeView draft order (0.2); emails with counsel to HomeView regarding same (0.2).
<b>Total BC04 Claims; Creditor Outreach</b>		<b>46.6</b>	
<b>BC05 Contracts/Leases</b>			
Goldberger, Jacob	05/01/25	0.1	Correspondence with Davis Polk team regarding corporate documentation for entities.
Goldberger, Jacob	05/02/25	0.7	Correspondence with landlord counsel and counterparties regarding Steger Towne order (0.2); correspondence with R. Steere, S. Piraino and lease counterparties regarding outstanding lease obligations (0.5).
Piraino, Stephen D.	05/02/25	0.5	Emails with J. Goldberger and landlord regarding outstanding lease obligations.
Goldberger, Jacob	05/04/25	0.2	Correspondence with Kirkland & Ellis regarding Durant property tax payments (0.1); correspondence with R. Steere regarding Blusky invoice payment request (0.1).
Goldberger, Jacob	05/05/25	0.8	Correspondence with counsel to landlord counterparties, R. Steere and S. Piraino regarding outstanding lease obligations (0.5); correspondence with Morris Nichols and lease counterparties regarding outstanding lease assignments (0.3).
Goldberger, Jacob	05/06/25	1.0	Correspondence with landlord counterparties, S. Piraino and AlixPartners regarding post-sale expense invoices (0.5); correspondence with Steger Towne counterparties and Gordon Brothers regarding Goodwill assignment documentation (0.3); correspondence with A. Sholes regarding lease assignments (0.2).
Prater, Rachel	05/06/25	1.8	Correspondence with K. Winiarski regarding drafting rejection notices (0.1); draft the same (0.9); remit the same to K. Winiarski for review (0.1); revise drafts of rejection notices with K. Winiarski (0.6); correspondence with S. Piraino and local counsel regarding the same (0.1).
Winiarski, Kevin L.	05/06/25	1.5	Review and revise rejection notices with R. Prater.
Goldberger, Jacob	05/07/25	0.8	Review rejection notices per AlixPartners request to verify status of certain leases (0.6); correspondence with lease counterparties regarding open assignments (0.2).
Piraino, Stephen D.	05/07/25	0.4	Review contract assumption notices (0.2); emails with Davis Polk team regarding same (0.2).
Goldberger, Jacob	05/08/25	1.0	Correspondence with lease counterparties and R. Steere regarding outstanding lease obligations (0.3); correspondence with AlixPartners regarding abandoned trailer (0.1); correspondence with Steger Towne counterparties regarding form of assignment order (0.3); correspondence with R. Steere regarding lease rejection status (0.3).



Time Detail By Project			
Name	Date	Hours	Narrative
Goldberger, Jacob	05/09/25	0.7	Correspondence with lease counterparties, Gordon Brothers and Morris Nichols regarding outstanding lease assignment documentation (0.2); revise forms of order for lease assignments (0.3); correspondence with Morris Nichols regarding certification of counsel for lease assignments (0.2).
Goldberger, Jacob	05/12/25	0.1	Correspondence with Gordon Brothers regarding outstanding leases.
Goldberger, Jacob	05/13/25	0.2	Correspondence with S. Piraino, R. Robins and Gordon Brothers regarding signatories for lease documentation.
Goldberger, Jacob	05/14/25	0.5	Correspondence with S. Piraino regarding outstanding lease workstreams (0.2); correspondence with A. Sholes regarding Auburn lease assignment (0.1); correspondence with V. Cahill regarding escrow accounts (0.2).
Goldberger, Jacob	05/15/25	1.3	Draft order and certification of counsel for Auburn lease assignment (0.8); correspondence with S. Churchill and S. Piraino regarding same (0.4); correspondence with landlord counsel regarding outstanding lease obligations (0.1).
Goldberger, Jacob	05/16/25	0.1	Correspondence with landlord counsel regarding administrative claims.
Piraino, Stephen D.	05/16/25	0.4	Emails with Morris Nichols and Davis Polk teams regarding Auburn lease.
Goldberger, Jacob	05/17/25	0.1	Correspondence with S. Piraino regarding lease assignments.
Goldberger, Jacob	05/18/25	0.2	Correspondence with AlixPartners regarding landlord rent claims.
Goldberger, Jacob	05/19/25	1.6	Correspondence with Davis Polk team, AlixPartners and movant counsel regarding motions to compel payment of rent (0.6); correspondence with S. Piraino and Big Lots regarding insurance claim for damages adjacent property (0.5); correspondence with S. Churchill, landlord counsel and S. Piraino regarding assignment forms (0.2); draft assignment orders and certifications (0.3).
Piraino, Stephen D.	05/19/25	1.7	Calls and emails with R. Steere regarding outstanding real estate matters (0.8); finalize various open real estate matters (0.9).
Piraino, Stephen D.	05/20/25	0.8	Calls and emails with AlixPartners regarding rent reconciliations.
Goldberger, Jacob	05/22/25	0.9	Correspondence with S. Piraino, S. Churchill and lease counterparties regarding form of lease assignment order (0.2); revise lease assignment order (0.1); correspondence with C. Miller regarding motions to compel payment (0.1); correspondence with D. Butz, S. Piraino and R. Steere regarding administrative status for lease damage claims (0.3); correspondence with I. Gold and R. Steere regarding outstanding lease obligations (0.2).
Goldberger, Jacob	05/23/25	0.4	Correspondence with landlord counsel and AlixPartners regarding open lease invoices (0.2); correspondence with Morris Nichols and lease counterparties regarding outstanding assignments (0.2).

Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	05/23/25	1.1	Finalize various real estate matters (0.4); calls and emails with Davis Polk and Morris Nichols teams regarding same (0.7).
Goldberger, Jacob	05/27/25	0.5	correspondence with C. Sawyer and counterparties regarding lease assignments (0.2); assist preparation of certifications of counsel (0.3).
Goldberger, Jacob	05/28/25	0.2	Correspondence with counterparties regarding outstanding lease assignments.
Goldberger, Jacob	05/30/25	0.3	Correspondence with AlixPartners, S. Piraino and counterparties regarding outstanding lease claims.
Piraino, Stephen D.	05/30/25	0.4	Review letter from landlord (0.2); emails with J. Goldberger regarding same (0.2).
<b>Total BC05 Contracts/Leases</b>		<b>20.3</b>	
<b>BC06 Corporate Governance; Board Matters; Communications</b>			
Piraino, Stephen D.	05/20/25	1.4	Review and analyze D&O matter (1.1); emails with Davis Polk, MWE, Big Lots regarding same (0.3).
Piraino, Stephen D.	05/21/25	0.5	Call with Creditors Committee regarding D&O matter.
<b>Total BC06 Corporate Governance; Board Matters; Communications</b>		<b>1.9</b>	
<b>BC10 General Case Administration</b>			
Goldberger, Jacob	05/01/25	0.2	Call with M. DeSabatino regarding outstanding billing amounts.
Piraino, Stephen D.	05/01/25	0.8	Update workstreams chart (0.5); emails with Davis Polk team regarding same (0.3).
Cahill, Vincent	05/06/25	0.4	Correspondence with B. Resnick regarding case administration.
Giddens, Magali	05/07/25	0.7	Calls with creditors (0.4); review case correspondence (0.3).
Giddens, Magali	05/08/25	0.6	Review recent court filings regarding case status.
Piraino, Stephen D.	05/08/25	0.3	Review agenda (0.2); emails with MNAT team regarding same (0.1).
Piraino, Stephen D.	05/09/25	0.7	Call with Davis Polk team regarding workstreams (0.4); update workstreams list (0.3).
Resnick, Brian M.	05/09/25	0.4	Call with Davis Polk team regarding various workstreams.
Winiarski, Kevin L.	05/09/25	0.8	Attend workstreams call with Davis Polk team.
Giddens, Magali	05/12/25	0.3	Review recent docket filings and general case correspondence.
Cahill, Vincent	05/13/25	0.6	Correspondence with B. Resnick regarding case administration.
Graves, Will	05/13/25	0.2	Coordinate signature page execution for R. Robins.
Piraino, Stephen D.	05/14/25	0.4	Call with J. Goldberger regarding workstreams.
Prater, Rachel	05/14/25	0.1	Prepare for meeting with R. Chiu to transition workstream.
Giddens, Magali	05/15/25	0.3	Review recent docket filings and general case correspondence.
Graves, Will	05/15/25	0.2	Coordinate signature page execution for G. Amir.
Cahill, Vincent	05/20/25	0.4	Correspondence with B. Resnick regarding case administration.
Giddens, Magali	05/21/25	0.4	Review recent docket filings and general case correspondence.

Time Detail By Project			
Name	Date	Hours	Narrative
Giddens, Magali	05/23/25	1.1	Calls and emails with Davis Polk team (0.6); document review (0.5).
Piraino, Stephen D.	05/23/25	0.4	Update workstreams chart (0.3); email same to Davis Polk team (0.1).
Resnick, Brian M.	05/28/25	0.1	Emails with shareholder and Davis Polk team.
Piraino, Stephen D.	05/30/25	0.4	Update workstreams chart (0.3); email same to Davis Polk team (0.1).
Resnick, Brian M.	05/30/25	0.1	Emails with Davis Polk team regarding status update.
<b>Total BC10 General Case Administration</b>		<b>9.9</b>	
<b>BC11 Hearing Preparation/Attendance</b>			
Piraino, Stephen D.	05/09/25	5.7	Prepare for hearing (4.3); emails with J. Kasen regarding hearing and fact stipulation (0.5); emails with Davis Polk and Morris Nichols regarding hearing (0.4); review proposed fact stipulation (0.5).
Goldberger, Jacob	05/12/25	0.1	Draft lease talking points for S. Piraino.
Piraino, Stephen D.	05/12/25	7.4	Call with Davis Polk team regarding hearing prep (0.2); call with A. Shpeen regarding hearing (0.1); prepare for hearing, including review of talking points (7.1).
Winiarski, Kevin L.	05/12/25	2.1	Prepare for May omnibus hearing, including preparation of talking points for S. Piraino (1.5); meet with S. Piraino regarding same (0.6).
Brock, Matthew R.	05/13/25	4.0	Attend omnibus hearing (2.0); prepare for same (2.0).
Giddens, Magali	05/13/25	2.0	Attend May 13 omnibus hearing via Zoom.
Goldberger, Jacob	05/13/25	1.9	Attend May 13 omnibus hearing via Zoom.
McClammy, James I.	05/13/25	2.0	Attend May 13 omnibus hearing remotely.
Piraino, Stephen D.	05/13/25	6.5	Prepare for May 13 omnibus hearing (3.7); attend hearing (2.8).
Resnick, Brian M.	05/13/25	1.7	Participate telephonically in May 13 omnibus court hearing.
Shpeen, Adam L.	05/13/25	2.0	Attend May 13 omnibus Big Lots hearing.
Winiarski, Kevin L.	05/13/25	6.3	Prepare for May 13 omnibus hearing, including preparation of talking points for same (3.5); attend same hearing (2.0); follow-up meetings with Davis Polk and Morris Nichols teams regarding same (0.8).
Menkes, Madeleine	05/14/25	2.0	Attend Big Lots May 13 omnibus Hearing.
Piraino, Stephen D.	05/21/25	1.1	Attend oral ruling on HomeView (0.3); post-ruling conference with Davis Polk team (0.6); emails with Davis Polk team and HomeView regarding order (0.2).
Resnick, Brian M.	05/21/25	0.5	Participate telephonically in hearing (0.3); discuss hearing with S. Piraino (0.2).
Winiarski, Kevin L.	05/21/25	0.7	Prepare for Court's oral bench ruling on HomeView motion (0.4); attend same (0.3).
<b>Total BC11 Hearing Preparation/Attendance</b>		<b>46.0</b>	
<b>BC12 Litigation</b>			

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	05/01/25	5.8	Call with Jakks Pacific regarding motion to lift automatic stay (0.3); call with Kightlinger and Gray regarding same (0.2); emails with J. McClammy, insurers, movants, Big Lots, and others regarding same (1.0); consider strategy for same (1.0); call with Chubb regarding same (0.2); draft outline for appeal (3.1).
Goldberger, Jacob	05/01/25	0.1	Correspondence with M. Brock regarding production of lien evidence.
Piraino, Stephen D.	05/01/25	3.2	Prepare outline for Big Lots regarding status of appeal.
Brock, Matthew R.	05/02/25	4.7	Calls with movant Millan regarding motion to lift automatic stay (0.7); call with movant Jennings regarding same (0.2); emails with J. McClammy, movants, Big Lots, and others regarding same (1.0); call with J. McClammy regarding same (0.2); emails with Big Lots and J. McClammy regarding new claim (0.3); revise outline for appellate brief (2.3).
Piraino, Stephen D.	05/02/25	1.5	Review HomeView reply brief (0.4); calls and emails with K. Winiarski regarding same (0.4); research various matters related to same (0.7).
Piraino, Stephen D.	05/02/25	3.4	Review and revise appellate brief and outline.
Brock, Matthew R.	05/03/25	3.6	Draft motion to lift automatic stay (3.0); emails with J. McClammy and movants regarding same (0.3); revise appeal outline (0.2); emails with S. Piraino regarding same (0.1).
Resnick, Brian M.	05/03/25	0.1	Emails with Davis Polk team regarding potential litigation.
Shpeen, Adam L.	05/03/25	0.7	Call with Kent regarding GBRP (0.2); emails regarding same (0.5).
Brock, Matthew R.	05/04/25	1.2	Emails with J. McClammy, others regarding motion to lift automatic stay (0.2); revise same (0.8); emails with B. Resnick, A. Shpeen, J. McClammy, others regarding asset purchase agreement (0.2).
Resnick, Brian M.	05/04/25	0.2	Emails with clients and Davis Polk team regarding potential litigation issues.
Brock, Matthew R.	05/05/25	5.3	Call with AlixPartners, others regarding asset purchase agreement (0.5); call with AlixPartners, others regarding same (0.5); draft summary of issues concerning same (0.5); analyze same (0.7); emails with J. McClammy, S. Piraino, K. Winiarski, others regarding same (0.5); call with Big Lots regarding motions to lift automatic stay (0.3); emails with J. McClammy, Big Lots, movants regarding same (1.0); call with S. Piraino regarding same (0.2); strategy for same (0.8); emails with J. McClammy, S. Piraino, K. Winiarski regarding asset purchase agreement (0.3).
McClammy, James I.	05/05/25	1.2	Teleconference with Davis Polk team and AlixPartners regarding GBRP issues (0.5); teleconference with R. Robins and M. Brock regarding lift stay issues (0.5); follow up regarding same (0.2).
Piraino, Stephen D.	05/05/25	3.1	Call with R. Robins regarding litigation matters (0.4); review of appellate record for various matters (2.7).
Resnick, Brian M.	05/05/25	0.5	Call with K. Percy and Davis Polk team regarding potential litigation.
Shpeen, Adam L.	05/05/25	0.5	Call with AlixPartners and internal team regarding GBRP disputes.

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	05/05/25	0.9	Call with Davis Polk team and K. Percy regarding GBRP issues (0.5); call with Big Lots team regarding same (0.4).
Brock, Matthew R.	05/06/25	5.6	Emails with AlixPartners and Davis Polk team regarding asset purchase agreement (0.1); strategy for appeal (0.8); call with movant regarding lift stay motion (0.2); call with Big Lots regarding same (0.4); emails with Big Lots, Movants, J. McClammy, S. Piraino, Morris Nichols, others regarding same (1.1); consider strategy for same (0.7); call with Big Lots regarding asset purchase agreement (0.6); strategy for same (0.8); emails with AlixPartners, B. Resnick, A. Shpeen, J. McClammy, others regarding same (0.7); emails with Morris Nichols regarding lift stay motion (0.1); email S. Piraino regarding asset purchase agreement (0.1).
McClammy, James I.	05/06/25	1.3	Teleconference with Davis Polk and Big Lots teams regarding GBRP issues (0.5); review agreements and emails regarding same (0.8).
Piraino, Stephen D.	05/06/25	2.3	Emails with M. Brock regarding lift stays (0.2); review and edit appellate outline (1.2); review appellate record for various issues (0.9).
Resnick, Brian M.	05/06/25	0.5	Calls with A. Shpeen regarding potential litigation (0.4); emails with Davis Polk team regarding same (0.1).
Shpeen, Adam L.	05/06/25	1.8	Review GBRP dispute materials (0.4); call with Big Lots regarding the same (0.7); call with S. Fox regarding same (0.2); call with R. Robins regarding same (0.3); calls with B. Resnick regarding same (0.2).
Winiarski, Kevin L.	05/06/25	1.0	Call with Davis Polk team regarding GBRP issues (0.4); review GBRP sale filings in connection with same (0.5); email to S. Piraino regarding same (0.1).
Brock, Matthew R.	05/07/25	5.7	Emails with B. Resnick, A. Shpeen, J. McClammy, others team regarding asset purchase agreement (0.1); research for same (0.2); revise sur-reply to motion to compel (1.2); emails with K. Winiarski regarding same (0.1); call with movant regarding lift stay motion (0.5); emails with J. McClammy, movants, others regarding same (0.7); call with AlixPartners, J. McClammy, and Davis Polk team regarding asset purchase agreement (0.5); emails with Big Lots, AlixPartners, J. McClammy and Davis Polk team regarding same (0.7); revise sur-reply to motion to compel (0.4); emails with S. Piraino and K. Winiarski regarding same (0.5); review filings for same (0.5); emails with A. Saruski and S. Piraino regarding case status (0.3).
Resnick, Brian M.	05/07/25	0.5	Calls with A. Shpeen regarding potential litigation issues (0.3); emails with Davis Polk team and AlixPartners teams regarding same (0.2).
Weigel, Heather	05/07/25	0.6	Conference call with AlixPartners and Davis Polk team regarding payroll.
Winiarski, Kevin L.	05/07/25	0.7	Call with Davis Polk team regarding GBRP issues.
Bi, Jonathan	05/08/25	3.1	Research into name change effect of litigation proceedings (0.5); review name change research into litigation impact (1.2); review emails for payroll dispute with GBRP (1.4).

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	05/08/25	3.7	Emails with Big Lots, J. McClammy regarding motion to lift automatic stay (0.3); revise objection to same (0.4); revise objection to motion to dismiss automatic stay (0.8); emails with J. McClammy, movants, others regarding same (0.6); call with movant regarding same (0.4); call with J. McClammy regarding same (0.2); call with A. Shpeen, J. McClammy, others regarding asset purchase agreement (0.5); emails with Big Lots, A. Shpeen, J. McClammy, regarding same (0.5).
McClammy, James I.	05/08/25	2.4	Teleconference M. Brock regarding Bogle litigation matter (0.2); follow up regarding Creditors Committee potential litigation matters (0.4); review underlying materials (0.3); teleconference Davis Polk team, AlixPartners regarding GBRP issues (0.5); emails, follow up regarding lift stay motions (1.0).
Piraino, Stephen D.	05/08/25	0.3	Emails with M. Brock regarding lift stay matter.
Winiarski, Kevin L.	05/08/25	0.5	Call with Davis Polk team regarding GBRP issues.
Brock, Matthew R.	05/09/25	6.2	Call with movant regarding motion to lift automatic say (0.1); call with Big Lots regarding same (0.3); call with Morris Nichols, movant regarding same (0.2); emails with J. McClammy, Big Lots, movants, Morris Nichols, others regarding same (1.5); revise objection to same (1.2); revise objection to motion to compel (0.6); review filings for same (0.5); emails with S. Piraino, K. Winiarski, Morris Nichols, movant regarding same (0.6); call with S. Piraino regarding same (0.2); call with A. Shpeen, S. Piraino, others regarding matter status (0.5); revise outline for appeal (0.4); emails with J. McClammy, B. Resnick, A. Shpeen, others regarding same (0.1).
McClammy, James I.	05/09/25	0.7	Emails with Davis Polk and AlixPartners teams regarding follow up on lift stay and GBRP litigation issues.
Resnick, Brian M.	05/09/25	0.3	Review letter from GRBP regarding dispute (0.1); review outline of arguments for appeal of sale order (0.2).
Brock, Matthew R.	05/10/25	0.2	Review changes to objection to HomeView motion.
Brock, Matthew R.	05/11/25	0.5	Emails with A. Shpeen regarding asset purchase agreement (0.2); emails with Morris Nichols, and J. McClammy regarding motion to compel (0.3).
Resnick, Brian M.	05/11/25	0.2	Emails with Davis Polk team regarding potential litigation with GBRP.
Shpeen, Adam L.	05/11/25	0.9	Emails with Davis Polk team regarding GBRP dispute.

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	05/12/25	4.5	Call with L. Chisholm, T. Sun, S. Stroman regarding appeal (0.3); strategy for same (0.2); call with AlixPartners, J. McClammy, A. Shpeen, others regarding asset purchase agreement (0.4); call with Big Lots, AlixPartners, J. McClammy, A. Shpeen, others regarding same (0.5); call with Creditors Committee regarding same (0.3); emails with J. McClammy, A. Shpeen, others regarding same (0.4); call with J. McClammy, S. Piraino, K. Winiarski, others regarding motion to compel (0.3); call with movant, S. Piraino, K. Winiarski, Morris Nichols regarding same (0.4); emails with J. McClammy, S. Piraino, others regarding same (0.7); strategy for appeal (0.2); review talking points for omnibus hearing (0.4); emails with S. Piraino, K. Winiarski, and Morris Nichols regarding same (0.4).
Brock, Matthew R.	05/12/25	1.0	strategy for appeal (0.2); review talking points for omnibus hearing (0.4); emails with S. Piraino, K. Winiarski, and Morris Nichols regarding same (0.4).
Chisholm, Louis W.	05/12/25	0.3	Attend meeting with M. Brock to discuss appeal related research issues (0.2); attend to correspondence with M. Brock regarding research questions for appeal (0.1).
McClammy, James I.	05/12/25	1.9	Review pleadings (1.1); meet with S. Piraino, M. Brock regarding hearing presentation (0.3); teleconference with Davis Polk, and MWE regarding GBRP issues, potential litigation (0.5).
Piraino, Stephen D.	05/12/25	0.8	Call with Davis Polk team regarding budget matter (0.3); call with Big Lots team regarding budget matter (0.5).
Shpeen, Adam L.	05/12/25	1.2	Calls with Davis Polk team regarding GBRP dispute (0.6); call with clients regarding the same (0.6).
Stroman, Samantha	05/12/25	0.2	Videoconference with M. Brock, and Davis Polk team regarding matter status, and appeal briefing.
Sun, Tony	05/12/25	0.2	Call with M. Brock, L. Chisholm, and S. Stroman regarding case status and next steps.
Winiarski, Kevin L.	05/12/25	3.0	Call with Davis Polk team regarding GBRP issues (0.5); call with R. Robins and Big Lots team regarding same (0.5); call with M. Brock and S. Piraino regarding HomeView motion (0.5); call with J. Kasen and S. Piraino regarding same (0.5); call with Morris Nichols team regarding same (0.5); emails with Davis Polk team regarding same (0.5).
Brock, Matthew R.	05/13/25	2.7	Discuss May 13 omnibus hearing with S. Piraino, K. Winiarski, Morris Nichols, others (2.0); emails with J. McClammy, HomeView, and Davis Polk and Morris Nichols teams regarding same (0.4); emails with L. Chisholm, S. Stroman, T. Sun regarding appeal (0.3).
Chisholm, Louis W.	05/13/25	0.1	Correspondence M. Brock regarding research related to Section 363(m).
McClammy, James I.	05/13/25	2.0	Communicate with M. Brock regarding cross-examination of HomeView witness.
Resnick, Brian M.	05/13/25	0.3	Discuss potential litigation with K. Percy and A. Shpeen.
Shpeen, Adam L.	05/13/25	1.5	Review and revise outline for appeal brief.

Time Detail By Project			
Name	Date	Hours	Narrative
Brock, Matthew R.	05/14/25	2.9	Emails with AIG regarding insurance coverage (0.1); emails with J. McClammy, Morris Nichols, others regarding automatic stay (0.7); draft letter to Gordon Brothers regarding asset purchase agreement (0.8); emails with S. Piraino regarding same (0.2); draft appellate brief (0.9); emails with L. Chisholm, and T. Sun regarding same (0.2).
Piraino, Stephen D.	05/14/25	2.9	Calls and emails with Davis Polk team, and Big Lots team regarding 9019 motion (0.5); review letter to counsel to GBRP (0.4); emails with M. Brock regarding same (0.2); analyze various issues for appeal brief (1.8).
Resnick, Brian M.	05/14/25	0.4	Review outline of arguments for sale order appeal and comments thereto.
Shpeen, Adam L.	05/14/25	0.5	Call with S. Fox regarding GBRP dispute.
Stroman,	05/14/25	0.6	Review appellants' brief in connection with drafting appellees' brief.
Samantha			
Brock, Matthew R.	05/15/25	1.4	Emails with A. Shpeen, and Big Lots regarding asset purchase agreement (0.1); call with plaintiff, S. Piraino regarding automatic stay (0.3); emails with J. McClammy, A. Shpeen, others regarding asset purchase agreement (0.4); emails with T. Sun regarding appeal (0.1); review and revise appellees, brief (0.5).
Chisholm, Louis W.	05/15/25	1.6	Conduct legal research pertaining to sales pursuant to Section 363 (1.0); draft summary memorializing findings of same (0.6).
Piraino, Stephen D.	05/15/25	0.5	Calls with Davis Polk team and claimant's counsel regarding lift stays.
Resnick, Brian M.	05/15/25	0.3	Emails with Davis Polk team regarding various litigation issues.
Shpeen, Adam L.	05/15/25	0.9	Email with R. Robins regarding GBRP dispute (0.4); review letter relating to the same (0.5).
Brock, Matthew R.	05/16/25	1.8	Emails with Vorys regarding matter status (0.2); revise letter to Gordon Brothers regarding asset purchase agreement (0.6); emails with A. Shpeen, others regarding same (0.3); draft appellate brief (0.7).
Chisholm, Louis W.	05/16/25	1.6	Conduct legal research pertaining to 363 Sales (0.5); draft summary of same for M. Brock (1.1).
Resnick, Brian M.	05/16/25	0.2	Review letter to GBRP regarding potential litigation.
Winiarski, Kevin L.	05/16/25	2.0	Draft declarations in connection with Hurricane Ian 9019 motion and litigation agreements assumption motion (1.5); emails with Morris Nichols and Big Lots teams regarding same (0.5).
Brock, Matthew R.	05/17/25	0.6	Review and revise appellate brief.
Sun, Tony	05/18/25	1.2	Conduct legal research regarding appellate issues.
Brock, Matthew R.	05/19/25	3.4	Draft opposition to district court appeal (2.5); revise tolling agreement (0.4); emails with Baker Hostetler regarding matter status (0.2); emails with L. Chisholm and T. Sun regarding appeal (0.3).
Chisholm, Louis W.	05/19/25	0.5	Attend to correspondence with M. Brock regarding research into Section 363 for appellate brief.



Time Detail By Project			
Name	Date	Hours	Narrative
Piraino, Stephen D.	05/19/25	0.7	Review letter to GBRP regarding funding issues (0.3); emails with Big Lots and Davis Polk regarding same (0.4).
Stroman, Samantha	05/19/25	4.0	Conduct due process research in preparation for appeal response.
Sun, Tony	05/19/25	0.9	Legal research regarding appellate issues.
Brock, Matthew R.	05/20/25	8.5	Draft opposition to district court appeal (1.8); call with A. Shpeen regarding GBRP (0.1); emails with Creditors Committee, B. Resnick, A. Shpeen, J. McClammy, and Katten Muchin and others regarding draft complaint (0.7); review and analyze same (0.4); revise letter to GBRP regarding asset purchase agreement (0.5); emails with J. McClammy, A. Shpeen, Big Lots, Creditors Committee, and others regarding same (0.6); emails with movants regarding automatic stay (0.2); revise appellate brief (4.2).
Piraino, Stephen D.	05/20/25	1.7	Analyze budget issues (1.1); emails with Davis Polk team regarding letter to GBRP (0.3); review draft of same (0.3).
Resnick, Brian M.	05/20/25	1.0	Review Creditors Committee draft complaint against directors and officers (0.5); call with S. Reisman regarding same (0.2); emails with Davis Polk team regarding same (0.2); call with A. Shpeen regarding same (0.1).
Stroman, Samantha	05/20/25	5.5	Conduct due process research in preparation for appeal response and summarize findings regarding same (5.3); correspond with M. Brock, others regarding same (0.2).
Brock, Matthew R.	05/21/25	8.3	Emails with Big Lots, J. McClammy, BHSI, and others regarding draft complaint (0.5); call with Katten Muchin, J. McClammy, and Davis Polk team regarding same (0.5); emails with movants regarding automatic stay (0.2); call with movants regarding same (0.1); emails with Creditors Committee, GBRP, Big Lots, AlixPartners, and Davis Polk team regarding asset purchase agreement (0.5); revise letter to GBRP regarding same (0.4); draft opposition to district court appeal (2.7); revise opposition to district court appeal (3.4).
Resnick, Brian M.	05/21/25	1.2	Call with Katten team regarding draft complaint (0.6); emails with Big Lots, Katten Muchin and Davis Polk team regarding same (0.4); review and revise email to party that filed objection (0.2).
Brock, Matthew R.	05/22/25	7.0	Emails with J. McClammy, A. Shpeen, BHSI regarding Creditors Committee complaint (0.3); revise appellate brief (3.2); emails with A. Shpeen, J. McClammy, K. Winiarski, and Davis Polk team regarding same (0.4); draft opposition to district court appeal (3.1).
Piraino, Stephen D.	05/22/25	1.1	Conduct initial review of appeal brief.
Resnick, Brian M.	05/22/25	0.4	Review draft of sale order appellate brief.
Brock, Matthew R.	05/23/25	0.7	Emails with A. Shpeen, S. Piraino, and others regarding matter status (0.2); revise tolling agreement (0.1); emails with plaintiff's counsel, Big Lots, and J. McClammy regarding same (0.3); emails with BHSI regarding Creditors Committee complaint (0.1).
Piraino, Stephen D.	05/23/25	2.7	Review and revise appellees' brief.
Brock, Matthew R.	05/26/25	0.1	Emails with A. Shpeen regarding appeal.
Resnick, Brian M.	05/26/25	0.5	Review revisions to appeal brief for GRBP sale order.

Time Detail By Project			
Name	Date	Hours	Narrative
Shpeen, Adam L.	05/26/25	2.0	Review appeal brief for GRBP sale order.
Brock, Matthew R.	05/27/25	3.8	Call with BHSI and J. McClammy regarding Creditor Committee complaint (0.5); prepare for same (0.2); emails with Big Lots and Katten Muchin regarding same (0.2); emails with S. Piraino, K. Winiarski, and Davis Polk team regarding appeal (0.3); revise appellate brief (2.6).
Chisholm, Louis W.	05/27/25	0.9	Conduct legal research regarding Section 363 for appellate brief.
Piraino, Stephen D.	05/27/25	0.7	Call with S. Fox regarding appeal (0.4); emails with Davis Polk team regarding same (0.3).
Resnick, Brian M.	05/27/25	0.1	Emails with Davis Polk team and clients regarding D&O litigation.
Brock, Matthew R.	05/28/25	2.7	Revise appellate brief (2.0); emails with A. Shpeen regarding same (0.1); revise appellate brief (0.4); emails with L. Chisholm regarding same (0.2).
Chisholm, Louis W.	05/28/25	4.0	Conduct legal research regarding section 363(m) for appellate brief (3.5); attend to correspondence with M. Brock regarding same (0.5).
Resnick, Brian M.	05/28/25	0.4	Review revisions to brief regarding appeal of sale order.
Winiarski, Kevin L.	05/28/25	1.6	Review latest draft of appeals brief (1.0); comment on and revise same (0.6).
Piraino, Stephen D.	05/29/25	2.4	Analyze various issues related to appeal.
Brock, Matthew R.	05/30/25	1.2	Emails with Morris Nichols regarding automatic stay (0.2); emails with J. McClammy, A. Shpeen, Morris Nichols, others regarding appeal (0.4); review motion to compel payment (0.5); emails with S. Piraino, others regarding same (0.1).
Chisholm, Louis W.	05/30/25	2.9	Review and revise factual and legal authorities cited in appellate brief.
McClammy, James I.	05/30/25	1.6	Review motion to enforce filed by GBRP (1.2); follow up regarding potential strategies (0.4).
Piraino, Stephen D.	05/30/25	1.4	Review GBRP motion to enforce (0.5); emails with Big Lots team regarding motion to enforce (0.7); emails with Davis Polk team regarding same (0.2).
Resnick, Brian M.	05/30/25	0.3	Review GBRP motion to enforce sale order.
Stroman, Samantha	05/30/25	0.3	Review draft appellees' brief.
Shpeen, Adam L.	05/31/25	1.6	Review and revise appellate brief.
<b>Total BC12 Litigation</b>		<b>190.2</b>	
<b>BC14 Regulatory; Antitrust; Tax; IP</b>			
Piraino, Stephen D.	05/02/25	0.2	Emails with counsel to taxing authority regarding tax matter.
Piraino, Stephen D.	05/06/25	0.7	Calls and emails with Big Lots regarding tax matter.
Piraino, Stephen D.	05/08/25	0.7	Calls with MNAT, counsel to taxing authorities regarding tax matters.
Bi, Jonathan	05/09/25	0.1	Review Broyhill IP assignment agreement.
Matlock, Tracy L.	05/09/25	0.1	Email regarding company question regarding stock treatment.
Mazero, Gabrielle	05/09/25	0.1	Review correspondence related to IP assignment agreement.
Goldberger, Jacob	05/10/25	0.1	Review email correspondence regarding Broyhill IP assignment.
Bi, Jonathan	05/13/25	0.3	Execute assignment of intellectual property Broyhill.

Time Detail By Project			
Name	Date	Hours	Narrative
Matlock, Tracy L.	05/13/25	1.3	Analysis regarding stock abandonment (1.2); related email (0.1).
Matlock, Tracy L.	05/14/25	0.4	Analysis regarding stock deduction issues.
Mazero, Gabrielle	05/14/25	0.3	Review execution version of IP assignment agreement for Broyhill IP
Peters, Caroline	05/14/25	3.0	Research IRS code, regulations and case law for question for Board.
Mazero, Gabrielle	05/15/25	0.1	Review execution version of IP assignment agreement for Broyhill IP.
Peters, Caroline	05/15/25	0.1	Correspondence with tax team regarding abandonment letter.
Mazero, Gabrielle	05/16/25	0.1	Review execution version of IP assignment agreement for Broyhill IP.
Piraino, Stephen D.	05/16/25	0.3	Emails with counsel to taxing authorities.
Mazero, Gabrielle	05/19/25	0.5	Review execution version of intellectual property assignment agreement for Broyhill intellectual property and prior intellectual property assignment documentation from Big Lots to address assignor questions from GBRP.
Matlock, Tracy L.	05/20/25	0.1	Email with Davis Polk team regarding stock deduction.
Mazero, Gabrielle	05/20/25	0.1	Review execution version of intellectual property assignment agreement for Broyhill intellectual property and prior intellectual property assignment documentation from Big Lots to address assignor questions from GBRP.
Bi, Jonathan	05/21/25	0.1	Discuss restructuring process with Davis Polk intellectual property team.
Mazero, Gabrielle	05/21/25	0.3	Review execution version of intellectual property assignment agreement for Broyhill intellectual property and prior intellectual property assignment documentation from Big Lots to address assignor questions from GBRP.
Peters, Caroline	05/21/25	0.5	Draft stock abandonment letter.
Goldberger, Jacob	05/22/25	0.5	Research regarding Broyhill intellectual property chain of ownership.
Mazero, Gabrielle	05/22/25	0.3	Review prior Broyhill bankruptcy documentation to address assignor questions from GBRP.
Piraino, Stephen D.	05/22/25	1.4	Calls with Davis Polk team regarding IP matter (0.4); review and analyze IP matter (1.0).
Matlock, Tracy L.	05/23/25	0.1	Email regarding stock deductions.
Mazero, Gabrielle	05/23/25	0.1	Review prior Broyhill bankruptcy documentation to address assignor questions from GBRP.
Piraino, Stephen D.	05/23/25	2.5	Research tax issue (2.2); emails with Davis Polk tax team regarding tax matter (0.1); emails with Big Lots regarding tax matter (0.2).
Piraino, Stephen D.	05/28/25	3.7	Call with Big Lots team regarding tax matter (0.5); follow-up research regarding tax matter (3.2).
Mazero, Gabrielle	05/29/25	0.4	Review prior Broyhill bankruptcy documentation to address assignor questions from GBRP (0.3); correspond with corporate teams regarding domain name procedures (0.1).
Matlock, Tracy L.	05/30/25	0.8	Draft letters regarding stock abandonment (0.6); email regarding same (0.2).
<b>Total BC14 Regulatory; Antitrust; Tax; IP</b>		<b>19.3</b>	
<b>BC16 Retention DPW: Preparation of Fee Applications, Budgeting</b>			
Resnick, Brian M.	05/01/25	0.2	Review Davis Polk monthly fee application.

Time Detail By Project			
Name	Date	Hours	Narrative
Winiarski, Kevin L.	05/01/25	1.3	Review and revise March invoice for privilege and confidentiality.
Shpeen, Adam L.	05/04/25	0.4	Review March monthly fee statement.
Giddens, Magali	05/05/25	0.2	Prepare and circulate email regarding weekly billing report and correspondence with timekeeper regarding estimated hours.
Winiarski, Kevin L.	05/05/25	3.0	Review and revise March invoice for privilege and confidentiality (1.5); draft second interim fee application (1.5).
Giddens, Magali	05/06/25	0.9	Review and revise April billing detail.
Giddens, Magali	05/06/25	0.4	Request billing invoice in connection with billing detail report (0.1); review same (0.1); correspondence with V. Cahill regarding potential estimated time (0.1); review correspondence from V. Cahill to B. Resnick regarding billing report (0.1).
Giddens, Magali	05/07/25	0.8	Review April billing detail for privilege and confidentiality.
Giddens, Magali	05/08/25	2.3	Review March fee application (0.7); review and revise April billing detail for privilege and confidentiality (1.6).
Giddens, Magali	05/09/25	0.7	Review team correspondence and documents regarding April billing.
Giddens, Magali	05/12/25	1.0	Correspondence with team in connection with time entries for billing report (0.1); review and revise May billing detail (0.9).
Giddens, Magali	05/13/25	2.6	Draft billing report; review and revise May billing detail, documents, calls.
Giddens, Magali	05/14/25	0.8	Review and revise May billing detail (0.7); correspondence with D. Shirley regarding additional billing detail (0.1).
Winiarski, Kevin L.	05/14/25	1.1	Review and finalize second interim fee application (1.0); emails with B. Resnick and A. Shpeen regarding same (0.1).
Giddens, Magali	05/15/25	1.1	Review and revise billing detail (1.0); correspondence with D. Shirley regarding same (0.1).
Giddens, Magali	05/15/25	0.5	Review interim fee applications regarding case status.
Resnick, Brian M.	05/15/25	0.3	Review Davis Polk second interim fee application.
Winiarski, Kevin L.	05/15/25	0.8	Finalize second interim fee application (0.6); emails with S. Rogers Churchill regarding same (0.2).
Giddens, Magali	05/16/25	0.9	Review and revise billing detail.
Giddens, Magali	05/19/25	0.2	Correspondence with team regarding billing report (0.1); correspondence with timekeeper regarding same (0.1).
Giddens, Magali	05/20/25	1.4	Work on billing report (0.8); claimant call (0.3); review correspondence (0.3).
Giddens, Magali	05/21/25	0.7	Review and revise May billing detail.
<b>Total BC16 Retention DPW: Preparation of Fee Applications, Budgeting</b>		<b>21.6</b>	
<b>BC18 Travel (Non-Working)</b>			
Brock, Matthew R.	05/13/25	0.4	Travel to and from May 13 omnibus hearing in Wilmington, DE.
Piraino, Stephen D.	05/13/25	2.2	Travel to and from Wilmington, DE for May 13 omnibus hearing.
Winiarski, Kevin L.	05/13/25	1.6	Travel to and from Wilmington, DE for May 13 omnibus hearing.

Time Detail By Project			
Name	Date	Hours	Narrative
Total BC18 Travel (Non-Working)		4.2	
TOTAL		424.2	